

Client Extended Service & Audit Protection Plan Disclosure Agreement Form

The Client Extended Service & Audit Protection Plan (CESAPP) provides tax planning assistance, as needed throughout the year, and mitigates the costs associated with response and representation during a tax return audit; these are additional services not included in the individual tax preparation base fee.

The CESAPP plan provides coverage to answer questions, and receive personal tax consultation(s), as needed. Client circumstances often change after their annual return is filed, which requires preplanning and preparation to positively impact tax returns the following year. Among the most common changes are births, deaths, inheritances, the need to withdraw funds from a retirement account, job changes and more. Clients that enroll in CESAPP are not billed additional fees for consultation in accordance with the tiered plans below.

The IRS sends out over 250 million automated notices annually to taxpayers. The odds increase each year for taxpayers to receive notices questioning their tax return, initiating an audit, or informing them of identity theft. Many of these notices are incorrect and cost the tax payer extensive time, stress and money in defending and proving their “innocence”. Without a CESAPP, base fees to respond to an IRS/State notice start at \$200 per hour. Comprehensive Audit representation fees are typically \$3,500-\$10,000.

The CESAPP is offered to our clients to help alleviate the unpredictable expenses and stress of an audit and to provide the best service to our clients all year, with included consultations as needed.

Important Notes: Plans do not cover representation for audits conducted by the IRS Criminal Investigation Division. Plans do not cover work required to respond issues for the plan year that necessitate reviewing, or are as result of, changes to prior year tax returns or incorrect prior year information provided to us.

- Basic Plan⁽¹⁾ - \$79.00/yr. (\$325 value)**
 - ✓ We will respond to written notices from the IRS, State, or local tax authorities.
 - ✓ You will receive up to one hour of consultation on tax planning matters.⁽²⁾

- Silver Plan⁽¹⁾ - \$89.00/yr. (\$3,925 value)**
Includes everything in Basic Plan, PLUS:
 - ✓ We will represent and defend you in case of an IRS or State income tax audit.
 - ✓ We will assist with restoration of your tax account and any refunds due to tax identity theft.
 - ✓ You will receive a total of up to 4 hours of tax planning and/or audit representation⁽²⁾⁽³⁾

- Gold Plan - \$149.00/yr. (Best Value!) (\$4,550+ value)**
Includes everything in Silver Plan, PLUS:
 - ✓ You will receive a total of up to 10 hours of tax planning and/or audit representation⁽⁴⁾
 - ✓ We will provide copies of your tax returns upon your request at no charge.
 - ✓ Priority phone, email (returned within 24 hours) and office access.
 - ✓ Office visits scheduled within the same week and after normal business hours if needed

- Opt-OUT** By checking here, I indicate my choice to *not* participate in the CESAPP. I understand that tax planning inquires (via phone, email, etc.), audit response(s), representation and other services requested will be invoiced at standard fees (\$150-\$200 per hour) There is a 40.00 minimum billing charge.

The CESAPP becomes effective upon payment of the service of the invoice for the 2023 Form 1040. It lasts for 3 years from the date your return was filed (the statutory period that the IRS is allowed to audit).

Client Signature	Spouse Signature
Date	Date

Notes:

- (1) Clients timely filing 2023 returns (including the extension filing period) can enroll into Basic & Silver Plans. Clients with delayed filing of returns prior to 2023 may enroll only in the Gold Plan due to increased chance of audit.
- (2) Consultation must be on your tax matters only and may not be transferred to others
- (3) Our hourly audit fee for up to 4 hours of audit representation will be waived. Additional hours will be billed at our regular representation rate (currently \$200/hour)
- (4) Our hourly Audit fee for up to 10 hours of audit representation will be waived. Additional hours will be billed at our regular rate (currently \$200/hour)